

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION**

Case No. 9:24-cv-80713-RLR

SCOTT L. and ELENA SHLEIFER,

Plaintiffs,

vs.

UNITED STATES OF AMERICA,

Defendant.

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**PLAINTIFFS' REPLY TO DEFENDANT'S
RESPONSE STATEMENT OF MATERIAL FACTS**

Pursuant to Rule 56 of the Federal Rules of Civil Procedure and Rule 56.1 of the Local Rules of the United States District Court for the Southern District of Florida, Plaintiffs Scott L. and Elena Shleifer (collectively, "Plaintiffs"), by and through their attorneys, Kostelanetz LLP, respectfully submit the following reply to Defendant's Response Statement of Material Facts:

- 37. **Undisputed.**
- 38. **Undisputed.**
- 39. **Undisputed.**
- 40. **Undisputed.**
- 41. **Undisputed.**

Plaintiffs do not dispute the factual assertions in ¶¶ 37-41 but do dispute their materiality, as Plaintiffs have agreed since the early stages of this case that they were not entitled to claim the depreciation deduction on Schedule C as a business expense of SLS Travel. Pla. Response to RFAs, ECF No. 40-13, No. 2-5.

Dated: May 5, 2025
New York, New York

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Certificate of Service

I hereby certify that a true and correct copy of the foregoing was served by CM/ECF filing on May 5, 2025 on all counsel or parties of record on the Service List below.

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